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SENATE BILL 5557

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State of Washington

65th Legislature

2017 Regular Session

By Senators Rivers and Takko

Read first time 01/27/17. Referred to Committee on Ways & Means.

1 AN ACT Relating to extending the sales tax exemption for clay  
2 targets purchased by a nonprofit gun club; amending RCW 82.08.205 and  
3 82.12.205; creating a new section; providing an effective date;  
4 providing expiration dates; and declaring an emergency.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference  
7 performance statement for the extended tax preferences contained in  
8 sections 1 and 2 of this act. This performance statement is only  
9 intended to be used for subsequent evaluation of the tax preference.  
10 It is not intended to create a private right of action by any party  
11 or be used to determine eligibility for preferential tax treatment.

12 (2) The legislature categorizes this tax preference as one  
13 intended to provide tax relief to nonprofit gun clubs as indicated in  
14 RCW 82.32.808(2)(e).

15 (3) It is the legislature's specific public policy objective to  
16 provide tax relief to nonprofit gun clubs by extending the sales tax  
17 exemption on purchases of clay targets for target shooting activities  
18 when the participants pay to participate.

19 (4) If a review finds that the actual taxpayer savings reasonably  
20 conforms with the fiscal note for this legislation, then the

1 legislature intends to extend the expiration date of the tax  
2 preference.

3 (5) In order to obtain the data necessary to perform the review  
4 in subsection (4) of this section, the joint legislative audit and  
5 review committee may consult with the department of revenue to obtain  
6 the actual taxpayer savings as a result of this act.

7 **Sec. 2.** RCW 82.08.205 and 2013 2nd sp.s. c 13 s 402 are each  
8 amended to read as follows:

9 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
10 clay targets purchased by a nonprofit gun club for use in providing  
11 the activity of clay target shooting for a fee.

12 (2) The exemption is available only when the buyer provides the  
13 seller with an exemption certificate in a form and manner prescribed  
14 by the department. The seller must retain a copy of the certificate  
15 for the seller's files. For sellers who electronically file their  
16 taxes, the department must provide a separate tax reporting line for  
17 exemption amounts claimed under this section.

18 (3) This section expires July 1, (~~2017~~) 2027.

19 **Sec. 3.** RCW 82.12.205 and 2013 2nd sp.s. c 13 s 403 are each  
20 amended to read as follows:

21 (1) The provisions of this chapter do not apply with respect to  
22 the use by a nonprofit gun club of clay targets that are provided  
23 while conducting the activity of clay target shooting for a fee.

24 (2) This section expires July 1, (~~2017~~) 2027.

25 NEW SECTION. **Sec. 4.** This act is necessary for the immediate  
26 preservation of the public peace, health, or safety, or support of  
27 the state government and its existing public institutions, and takes  
28 effect July 1, 2017.

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